

Memorandum



Date: February 1, 2005

To: Honorable Chairman Joe A. Martinez
and Members, Board of County Commissioners

Agenda Item No. 7(E)(1)(B)

From: George M. Burgess
County Manager

A handwritten signature in black ink, appearing to read "G. Burgess", written over the printed name of George M. Burgess.

Subject: Write-Off of Certain Water & Sewer Department's Uncollectible Accounts

RECOMMENDATION

It is recommended that the Board of County Commissioners approve the attached resolution authorizing, the write-off of certain uncollectible accounts of over \$500 per customer, in accordance with Administrative Order 3-9, for the Miami-Dade Water and Sewer Department totaling \$2,489,061.

BACKGROUND

The Department currently carries on its books a number of accounts, which are considered to be uncollectible. Generally accepted accounting principles require accounts receivable to be evaluated as to their collectivity in order to prevent distortion of the financial statement balances. For this purpose, an amount is regularly reserved and charged to bad debt expense. The write-off is done in order to properly and fairly match revenues and related expenditures to the appropriate accounting periods. On a regular basis, specific accounts, when deemed uncollectible, are charged against this reserve account. The reserve accumulated for the periods involved herein is more than adequate for the proposed write-offs.

The Department has reviewed each account and has exercised due diligence in attempting to collect these accounts by sending letters, calling customers, determining if the account holder has another account with WASD, and legal action. Claims were also filed on behalf of the Department for accounts which are in bankruptcy to protect the County's interest. Further, accounts were referred to the County's Credit and Collection Section of the Finance Department for collection and/or to the County Attorney's Office for legal action. Most of the accounts referred to the County Attorney's Office were settled by negotiation, with the Department receiving partial payments of \$2,627,665. The remaining balances are recommended for write-off due to insufficient evidence, statute of limitations, or the business entity is no longer in existence. The \$2,489,061 adjustment covers a three-year period and is consistent with average write-offs previously approved by the Board.

The fact that delinquent accounts are written-off in no way prejudices the County's legal rights in pursuing and securing collections where there was no negotiated settlement. Efforts to collect the amounts due, including legal action where applicable, will continue unabated. Such collection efforts include foreclosure, reporting bad debt account holders to the South

Honorable Chairman Joe A. Martinez
and Members, Board of County Commissioners
Page 2

East Match Exchange to assist in credit checks, tracing debtors and improving collections, as well as continuous internal account cross-referencing.

A report titled "Categories of Accounts Receivable for Write-Offs" is enclosed as Attachment "A" describing the types of accounts involved and reasons for the write-offs. Also enclosed are Attachment "A.1" ("Retail Water & Sewer – Receivables More than \$500") and Attachment "A.2" ("Other Accounts – Receivables More than \$500") listing the individual accounts to be written-off.



Assistant County Manager



MEMORANDUM

(Revised)

TO: Honorable Chairman Joe A. Martinez
and Members, Board of County Commissioners

DATE: February 1, 2005

FROM: Robert A. Ginsburg
County Attorney

SUBJECT: Agenda Item No. 7(E)(1)(B)

Please note any items checked.

- ☐ "4-Day Rule" ("3-Day Rule" for committees) applicable if raised
- ☐ 6 weeks required between first reading and public hearing
- ☐ 4 weeks notification to municipal officials required prior to public hearing
- ☐ Decreases revenues or increases expenditures without balancing budget
- ☐ Budget required
- ☐ Statement of fiscal impact required
- ☐ Bid waiver requiring County Manager's written recommendation
- ☐ Ordinance creating a new board requires detailed County Manager's report for public hearing
- ☐ Housekeeping item (no policy decision required)
- ☐ No committee review

Approved _____ Mayor
Veto _____
Override _____

Agenda Item No. 7(E)(1)(B)
02-01-05

RESOLUTION NO. _____

RESOLUTION AUTHORIZING THE WRITE-OFF OF
CERTAIN ACCOUNTS RECEIVABLE OVER \$500.00 PER
CUSTOMER FOR THE MIAMI-DADE WATER AND SEWER
DEPARTMENT IN ACCORDANCE WITH ADMINISTRATIVE
ORDER 3-9

WHEREAS, this Board desires to accomplish the purposes outlined in the accompanying memorandum and the attachments to the memorandum, a copy of which is incorporated herein by reference,

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF MIAMI-DADE COUNTY, FLORIDA, that this Board hereby approves the write-off of certain accounts receivable over \$500.00 per customer for the Miami Dade Water and Sewer Department in the amount of \$2,489,061 in accordance with Administrative Order 3-9.

The foregoing resolution was offered by Commissioner _____,
who moved its adoption. The motion was seconded by Commissioner _____
and upon being put to a vote, the vote was as follows:

Joe A. Martinez, Chairman	
Dennis C. Moss, Vice-Chairman	
Bruno A. Barreiro	Dr. Barbara Carey-Shuler
Jose "Pepe" Diaz	Carlos A. Gimenez
Sally A. Heyman	Barbara J. Jordan
Dorrian D. Rolle	Natacha Seijas
Katy Sorenson	Rebeca Sosa
Sen. Javier D. Souto	

The Chairperson thereupon declared the resolution duly passed and adopted this 1st day of February, 2005. This resolution shall become effective ten (10) days after the date of its adoption unless vetoed by the Mayor, and if vetoed, shall become effective only upon an override by this Board.

MIAMI-DADE COUNTY, FLORIDA
BY ITS BOARD OF COUNTY
COMMISSIONERS

HARVEY RUVIN, CLERK

Approved by County Attorney as
to form and legal sufficiency.

HNG

By: _____
Deputy Clerk

Henry N. Gillman

CATEGORIES OF ACCOUNTS RECEIVABLE FOR WRITE-OFFS

In accordance with Administrative Order 3-9, the Miami-Dade Water and Sewer Department has identified the following categories of accounts for write-off authorization:

	<u>Categories</u>	<u>Customers</u>	<u>Amount</u>	
I.	Retail Water & Sewer - Receivables More than \$500	22	\$ 42,132	Attachment A.1
II.	Other Accounts - Receivables More than \$500	41	<u>2,446,929</u>	Attachment A.2
			\$2,489,061	

Retail water and sewer receivables relate to monthly or quarterly bills for service provided to residential and commercial customers. Other accounts receivables relate to various miscellaneous charges or claims such as third party claims for damages done to Departmental property, septic tank waste disposal charges, and other accounts receivable billing.

I. Retail Water and Sewer Receivables More than \$500.00

The accounts recommended to be written-off for this category are the accounts which were billed in the old WSE billing system using route numbers 3999 and 4999. These routes were designated to hold accounts that had transactions and amounts owed to the Department that were uncollectible. The accounts are uncollectible because the area was developed, the meter and service was removed, and the premises no longer exist.

II. Other Accounts Receivable More than \$500.00

The accounts recommended to be written-off for this category consist primarily of three groups of accounts: (1) Damage claims against third parties that have been referred for legal action that have not been collected due to insufficient evidence, statute of limitations, or the business entity is no longer in existence; (2) high strength sewer surcharge accounts in bankruptcy (surcharge is added when sewage costs more to treat and contains more than normal waste, such as large food processing plants, commercial laundries and soft drink plants); and (3) septic tank waste disposal fees.

CRITERIA

The criteria used in making our recommendation for the write-off of these amounts is as follows:

- A. All Job Order types (for 9/30/1999 and prior dates) for customers which there has been no additional activity;
- B. Job Orders determined by the Department to be fully uncollectible based upon Damage Investigations, or other evidence;
- C. Job Orders which are contested by contractors/third parties and are over 4 years old (subject to the Statute of Limitations) or where there is no conclusive evidence to charge the contractor/third party with liability;
- D. Accounts dated 9/30/2002 and prior dates, for which the business entity is no longer in existence or customer mail was returned with no forwarding address or other information available to contact customers;

ANALYSIS

The write-off of "Other Accounts Receivable" includes claims billed to third parties but deemed uncollectible after extensive legal and administrative investigations pertaining to the cause of the damage and careful consideration of other evidence. This write-off represents the remaining balance for accounts that were settled, where the business entity is no longer in existence, mail was returned with no forwarding address, or deemed uncollectible after being referred to the County Attorney's Office. The write-off amount related to the "Other Accounts Receivable" category of \$2,446,929 represents 3% of the aggregate billings for damage claims against third parties and total revenues for other accounts receivable during the period in which these charges were incurred.

MIAMI-DADE WATER AND SEWER DEPARTMENT
DUMP ROUTES WRITE-OFF LISTING
REPORT FOR \$500 AND OVER

TX	ACCOUNT	I9 AI	CUSTOMER NAME	LST READ	BALANCE	WATER	SEWER	GENERAL	STORMSEWER
001	3999027512	R I	LINN E BAZEMORE	02/25/1987	1069.83	506.89	495.77	67.17	0.00
	3999060211	K I	J BREWINGTON & L WEBB	05/12/1994	973.19	396.46	358.18	69.55	149.00
	3999081601	R I	F M UPP & R SPEERS	09/18/1986	733.73	334.31	353.16	46.26	0.00
	3999121304	R I	KNIGHT MANOR NO ONE INC	07/16/1996	3840.47	1226.58	2065.98	337.91	210.00
	3999122101	R I	KNIGHT MANOR NO ONE INC	07/16/1996	5445.96	1705.39	2779.06	457.51	504.00
	3999123102	R I	KNIGHT MANOR NO ONE INC	07/16/1996	6129.26	1877.93	3232.97	514.36	504.00
	3999176016	R I	LYDIA RODRIGUEZ	09/01/1993	1744.62	776.10	570.25	154.94	243.33
	3999177626	R I	C J W LTD	06/08/1984	832.04	397.26	382.21	52.57	0.00
	3999178325	R I	C J W LTD	07/05/1984	533.01	246.37	249.16	37.48	0.00
	3999178725	R I	C J W LTD	07/05/1984	970.56	450.41	458.67	61.48	0.00
	3999179802	R I	JANE PARKS	04/08/1985	635.64	297.90	283.61	54.13	0.00
	3999463134	K I	J N INVESTMENTS CORP	06/02/1997	1252.67	0.00	1138.75	113.92	0.00
	4999063706	I I	ANGELO ABUTOG	01/20/1998	629.18	215.30	308.18	95.13	10.57
					24790.16	8430.90	12675.95	2062.41	1620.90
002	3999012633	S I	TAHITI BEACH CLUB	04/25/1996	2505.29	0.00	2035.53	469.76	0.00
	3999016813	R I	DOCIA HOWELL	12/04/1990	2132.32	951.65	973.91	206.76	0.00
	3999063638	K I	TAHITI BEACH CLUB	08/12/1998	6879.66	0.00	6320.52	559.14	0.00
	3999109011	B I	PHAR-MOR INC STORE 47	08/17/1992	1328.43	313.99	287.42	55.30	671.72
	3999182105	B I	FARMER FOUNDATION	01/25/1984	1922.93	1717.49	0.00	205.44	0.00
	3999330014	R I	ELOUISE RUSSELL	09/17/1993	1111.73	468.26	506.98	106.41	30.08
					15880.36	3451.39	10124.36	1602.81	701.80
009	3999018900	N I	JAYE CURSIO	09/23/1988	1011.05	0.00	997.74	13.31	0.00
	3999026302	N I	ROCHELLE GURRIERI	09/23/1988	1128.70	0.00	1113.36	15.34	0.00
					2139.75	0.00	2111.10	28.65	0.00
011	3999010102	R I	PRESENT REALTY	04/13/1998	1643.81	1393.68	0.00	250.13	0.00
					1643.81	1393.68	0.00	250.13	0.00
					44454.08	13275.97	24911.41	3944.00	2322.70
					2322.70				
					42131.38				

Less: Stormsewer



MEMORANDUM

107.07-17A METRO-DADE/ISSA-MAT. MGT.

LaWanda Lester
TO: Controller

DATE: October 21, 2003

M. Santa Cruz
Maria Santa Cruz
FROM: Special Billings and Collections Manager

SUBJECT: Recommendations
for Approval for
Write-Off of Other
Accounts Receivable
\$500 and Over

Please find attached schedules of "Other Accounts Receivables" \$500 and over recommended for write-off in accordance with A.O. 3-9.

<u>Schedule</u>	<u>Type</u>	<u>Fund</u>	<u>Account #</u>	<u>Amount</u>
I.	Job Orders Billed and Outstanding Recommended for Write-Off	01	143-202-000	\$250,840.18
II.	Job Orders Billed and Referred for Legal Action Recommended for Write-Off	01	143-202-000	\$1,647,650.75
III.	Septic Tank Accounts Billed and Referred for Legal Action Recommended for Write-Off	21	143-003-000	\$2,534.00
IV.	High Strength Sewer Accounts Billed and Outstanding Recommended for Write-Off	21	143-003-000	\$539,786.01
V.	Other Accounts Receivable Billed and Outstanding Recommended for Write-Off	01	143-009-000	\$6,118.38
TOTAL				\$ 2,446,929.32

IA

Attachments

Summary by Year of Total Amount
Recommended for Write-Off - \$500 and Over

1994	\$704.61
1995	\$8,169.68
1996	\$11,383.47
1997	\$256,393.75
1998	\$39,139.50
1999	\$240,075.88
2000	\$1,239,650.59
2001	\$687,465.64
2002	\$17,895.55
2003	<u>\$18,550.65</u>
TOTAL	\$2,519,429.32

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Collected in May 2004

(72,500.00)

\$ 2,446,929.32

JOB ORDERS BILLED AND OUTSTANDING - \$500 AND OVER
ACCOUNT #143-202-01-000

Attached is a list of JO's billed for customers with balances which are \$500 and over to be recommended for write-off. The recommended criteria for these JO accounts are:

- A. All job orders billed which incident date occurred prior to 09/30/1999 and customers have no additional activity;
- B. Job Orders determined by the Department to be fully uncollectible based upon Damage Investigations, or other evidence;
- C. Job Orders which are contested by contractors/third parties and are over 4 years old (subject to the Statute of Limitations) or where there is no conclusive evidence to charge the contractor/third party with liability;
- D. Accounts dated 9/30/2002 and prior dates, for which the business entity is no longer in existence or customer mail was returned with no forwarding address or other information available to contact customers;

(Several attempts have been made to collect these outstanding amounts to no avail. Most of the job orders for repairs are contested and disputed by the contractor/third party.)

SCHEDULE I

JOB ORDERS BILLED AND OUTSTANDING
RECOMMENDED FOR WRITE-OFF - \$500 AND OVER
ACCOUNT #143-202-01-000

Customer's Name/Number	J.O. Invoice #	Date Billed	Amount Billed	Payment Date	Payment Amount	Balance Due	REASON Code
AAA PAVING JB0010	4114H99R	8/31/1999	\$1,299.53			\$1,299.53	A, C
			AAA PAVING		Sub-total	\$1,299.53	
ABC MANAGEMENT INC. JB2006	6372K01R	11/30/2001	\$4,356.16	2/20/2003	(\$2,178.08)	\$2,178.08	B
			ABC MANAGEMENT INC.		Sub-total	\$2,178.08	
ACUTEC GROUP JB2012	6990F02R	6/30/2002	\$345.40			\$345.40	B
	7121K02R	11/30/2002	\$5,276.63			\$5,276.63	B
			ACUTEC GROUP		Sub-total	\$5,622.03	
AMERICAN LIGHTING & SIGNALIZ. JB0055	3156F97R	6/30/1997	\$1,979.82			\$1,979.82	A, C
			AMERICAN LIGHTING & SIGNALIZ.		Sub-total	\$1,979.82	
BARREIRO CONCRETE JB0066	4708I00R	9/30/2000	\$1,090.32			\$1,090.32	B
			BARREIRO CONCRETE		Sub-total	\$1,090.32	
BELLSOUTH JB0070	6169D01R	4/30/2001	\$925.73			\$925.73	B
	6275J02R	10/31/2002	\$1,625.76			\$1,625.76	B
	6277L01R	12/31/2001	\$2,045.37			\$2,045.37	B
			BELLSOUTH		Sub-total	\$4,596.86	
BELLTECH ELECTRIC CO. JB0073	4676G00R	7/31/2000	\$836.50			\$836.50	B
			BELLTECH ELECTRIC CO.		Sub-total	\$836.50	
BEST CABLE CONSTRUCTION JB2313	6422K01R	11/30/2001	\$598.12			\$598.12	D
	6433L01R	12/31/2001	\$573.12			\$573.12	D
			BEST CABLE CONSTRUCTION		Sub-total	\$1,171.24	
BOB'S TRAILERVILLE JB0140							

Customer's Name/Number	J.O. Invoice #	Date Billed	Amount Billed	Payment Date	Payment Amount	Balance Due	REASON Code
	4614G00R	7/31/2000	\$604.37			\$604.37	A, C
			BOB'S TRAILERVILLE		Sub-total	\$604.37	
BREWER CO. OF FLORIDA JB0155							
	5009I00R	9/30/2000	\$576.59			\$576.59	B
			BREWER CO. OF FLORIDA		Sub-total	\$576.59	
BRIAN JARVINEN JB2309							
	6187D01R	4/30/2001	\$1,473.82			\$1,473.82	B
			BRIAN JARVINEN		Sub-total	\$1,473.82	
CABLE CONNECTIONS & UTILITIES JB0200							
	5273C01M	3/31/2001	\$1,343.74			\$1,343.74	B
			CABLE CONNECTIONS & UTILITIES		Sub-total	\$1,343.74	
CENTER CITY PARKING JB0280							
	4610G00R	7/31/2000	\$948.49			\$948.49	A, C
			CENTER CITY PARKING		Sub-total	\$948.49	
CHURCH & TOWER JB0360							
	3652E98R	5/31/1998	\$248.87			\$248.87	C
	3736F98R	6/30/1998	\$1,690.99			\$1,690.99	C
	4102B99R	2/28/1999	\$230.60			\$230.60	A, C
	4339G00R	7/31/2000	\$1,287.54			\$1,287.54	A, C
	4347I00R	9/30/2000	\$1,943.80			\$1,943.80	A, C
	4395C01R	3/31/2001	\$483.15			\$483.15	A, C
	4403A00R	1/31/2000	\$2,997.09			\$2,997.09	A, C
	4421G99R	7/31/1999	\$549.15			\$549.15	A, C
	4470F00R	6/30/2000	\$3,744.85			\$3,744.85	A, C
	4553G00R	7/31/2000	\$371.87			\$371.87	D
	4634F00R	6/30/2000	\$1,501.59			\$1,501.59	A, C
	4749G00R	7/31/2000	\$875.53			\$875.53	A, C
			CHURCH & TOWER		Sub-total	\$15,925.03	
CITY OF WEST MIAMI JB1872							
	5986I01R	9/30/2001	\$8,374.22	5/14/2003	(\$7,303.81)	\$1,070.41	B
			CITY OF WEST MIAMI		Sub-total	\$1,070.41	
COMMUNITY ASPHALT CORP. JB0405							
	4718G00R	7/31/2000	\$630.55			\$630.55	B
			COMMUNITY ASPHALT CORP.		Sub-total	\$630.55	

Customer's Name/Number	J.O. Invoice #	Date Billed	Amount Billed	Payment Date	Payment Amount	Balance Due	REASON Code
CON FORM DEVELOPMENT CORP. JB0410							
5165F01R	6/30/2001	\$1,514.79	4/1/2003	(\$1,136.09)	\$378.70	B	
5229F01R	6/30/2001	\$1,430.47	4/1/2003	(\$1,072.86)	\$357.61	B	
5307C01R	3/31/2001	\$2,681.39	1/28/2003	(\$2,011.04)	\$670.35	B	
5327C01R	3/31/2001	\$820.33	1/28/2003	(\$615.25)	\$205.08	B	
5358B01R	2/28/2001	\$808.39	1/28/2003	(\$606.29)	\$202.10	B	
5369B01R	2/28/2001	\$368.21	1/28/2003	(\$276.16)	\$92.05	B	
5389D01R	4/30/2001	\$1,522.65	1/28/2003	(\$1,141.99)	\$380.66	B	
CON FORM DEVELOPMENT CORP.					Sub-total	\$2,286.55	
CONDOTTE AMERICA INC. JB2616							
7405D03R	4/30/2003	\$12,781.01	9/30/2003	(\$10,000.00)	\$2,781.01	B	
7498E03R	5/31/2003	\$18,692.13	9/30/2003	(\$14,500.00)	\$4,192.13	B	
CONDOTTE AMERICA INC.					Sub-total	\$6,973.14	
D & M TRENCHING INC. JB0438							
4701I00R	9/30/2000	\$850.55			\$850.55	B	
5199A01R	1/31/2001	\$529.68			\$529.68	B	
5372B01R	2/28/2001	\$1,367.65			\$1,367.65	B	
D & M TRENCHING INC.					Sub-total	\$2,747.88	
DESIGNED TRAFFIC INSTALLATION JB0595							
1949L95R	12/31/1995	\$784.15			\$784.15	D	
4106B99R	2/28/1999	\$445.12			\$445.12	D	
DESIGNED TRAFFIC INSTALLATION					Sub-total	\$1,229.27	
DORR OLIVER, INC. JB0600							
2762H97R	8/31/1997	\$14,935.77			\$14,935.77	B	
DORR OLIVER, INC.					Sub-total	\$14,935.77	
DOUGLAS ORR PLUMBING JB0604							
4474G00R	7/31/2000	\$1,041.43	9/19/2003	(\$520.72)	\$520.71	B	
DOUGLAS ORR PLUMBING					Sub-total	\$520.71	
ENVIROCOM JB0629							
5917J00R	10/31/2000	\$1,311.32			\$1,311.32	D	
5919J00R	10/31/2000	\$5,747.26			\$5,747.26	D	
ENVIROCOM					Sub-total	\$7,058.58	
ENVIRONMENTAL CONST. JB0628							
3453H99M	8/31/1999	\$1,212.89			\$1,212.89	A, C	

Customer's Name/Number	J.O. Invoice #	Date Billed	Amount Billed	Payment Date	Payment Amount	Balance Due	REASON Code
			ENVIRONMENTAL CONST.		Sub-total	\$1,212.89	
ESTRADA PLUMBING JB0632							
	4201K99R	11/30/1999	\$1,831.59			\$1,831.59	A, C
			ESTRADA PLUMBING		Sub-total	\$1,831.59	
FCE ENGINEERING CONTRACTORS JB0649							
	4968I00R	9/30/2000	\$1,391.56	2/14/2001	(\$695.78)	\$695.78	B
			FCE ENGINEERING CONTRACTORS		Sub-total	\$695.78	
FLA. STATE DEPT. JB0740							
	3741D98R	4/30/1998	\$1,102.29			\$1,102.29	B
			FLA. STATE DEPT.		Sub-total	\$1,102.29	
FLORIDA POWER & LIGHT CO. JB0730							
	3088I97R	9/30/1997	\$1,387.89			\$1,387.89	A, C
	3414J97R	10/31/1997	\$2,503.43			\$2,503.43	A, C
	3769E98R	5/31/1998	\$3,568.50			\$3,568.50	A, C
	3943D99M	4/30/1999	\$8,473.93			\$8,473.93	A, C
	4958I00R	9/30/2000	\$1,353.39			\$1,353.39	B
			FLORIDA POWER & LIGHT CO.		Sub-total	\$17,287.14	
FLORIDA ROCK & SAND CO. JB0735							
	3738D98R	4/30/1998	\$1,200.00			\$1,200.00	B
			FLORIDA ROCK & SAND CO.		Sub-total	\$1,200.00	
G.S.E. DEVELOPMENT CO. JB0837							
	4452A01R	1/31/2001	\$679.97			\$679.97	A, C
	4456A01R	1/31/2001	\$1,065.77			\$1,065.77	A, C
	4597J02	10/18/2002	\$184.42			\$184.42	B
	4748I00R	9/30/2000	\$1,031.77			\$1,031.77	B
	4753J02R	10/18/2002	\$954.04			\$954.04	A, C
	4772H00R	8/31/2000	\$1,036.34			\$1,036.34	A, C
	5000J02R	10/18/2002	\$3,532.00			\$3,532.00	A, C
			G.S.E. DEVELOPMENT CO.		Sub-total	\$8,484.31	
GILBERT SOUTHERN CORP. JB3849							
	7210C03R	3/31/2003	\$1,649.67	9/29/2003	(\$824.84)	\$824.83	B
			GILBERT SOUTHERN CORP.		Sub-total	\$824.83	
HORIZON CONTRACTORS, INC. JB0930							

Customer's Name/Number	J.O. Invoice #	Date Billed	Amount Billed	Payment Date	Payment Amount	Balance Due	REASON Code
	4058K99R	11/30/1999	\$1,849.01			\$1,849.01	A, C
	4608F00R	6/30/2000	\$1,033.67	5/6/2003	(\$516.84)	\$516.83	B
	5547C01RA	3/31/2001	\$740.23	5/6/2003	(\$370.12)	\$370.11	B
	5613D01R	4/30/2001	\$376.80	5/6/2003	(\$188.40)	\$188.40	B
	5614D01R	4/30/2001	\$878.58	5/6/2003	(\$439.29)	\$439.29	B
	5615D01R	4/30/2001	\$973.14	5/6/2003	(\$486.57)	\$486.57	B
	5627G01R	7/31/2001	\$877.88	5/6/2003	(\$438.94)	\$438.94	B
	5633D01R	4/30/2001	\$547.64	5/6/2003	(\$273.82)	\$273.82	B
	5651D01R	4/30/2001	\$1,204.62	5/6/2003	(\$602.31)	\$602.31	B
	5668E01R	5/31/2001	\$1,930.62	5/6/2003	(\$965.31)	\$965.31	B
	5707C01R	3/31/2001	\$1,348.80	5/6/2003	(\$674.40)	\$674.40	B
	5712J01R	10/31/2001	\$610.54	5/6/2003	(\$305.27)	\$305.27	B
	5761E01R	5/31/2001	\$2,545.36	5/6/2003	(\$1,272.68)	\$1,272.68	B
	5848D01R	4/30/2001	\$502.46	5/6/2003	(\$251.23)	\$251.23	B
	5882H01R	8/31/2001	\$655.33	5/6/2003	(\$327.67)	\$327.66	B
	5953D01R	4/30/2001	\$2,506.09	5/6/2003	(\$1,253.04)	\$1,253.05	B
	6131D01R	4/30/2001	\$823.51	5/6/2003	(\$411.75)	\$411.76	B
	6190D01R	4/30/2001	\$466.03	5/6/2003	(\$233.01)	\$233.02	B
			HORIZON CONTRACTORS, INC.		Sub-total	\$10,859.66	
HYPOWER, INC. JB0935							
	3317H97R	8/31/1997	\$578.39			\$578.39	A, C
			HYPOWER, INC.		Sub-total	\$578.39	
INTERSCOPE CONTRACTORS JB4466							
	6472I01R	9/30/2001	\$1,043.77			\$1,043.77	B
			INTERSCOPE CONTRACTORS		Sub-total	\$1,043.77	
JAFFER & ASSOCIATES JB0990							
	3215F98R	6/30/1998	\$5,023.09			\$5,023.09	A, C
			JAFFER & ASSOCIATES		Sub-total	\$5,023.09	
JORGE PRENDEZ JB1460							
	5006H00R	8/31/2000	\$617.88			\$617.88	B
			JORGE PRENDEZ		Sub-total	\$617.88	
LANZO CONSTRUCTION JB1090							
	4595G00R	7/31/2000	\$302.10	11/20/2002	(\$295.57)	\$6.53	B
	4605G00R	7/31/2000	\$637.47	11/20/2002	(\$630.45)	\$7.02	B
	4677A00R	1/31/2000	\$885.79	11/20/2002	(\$786.01)	\$99.78	B
	4746G00R	7/31/2000	\$308.74	11/20/2002	(\$286.99)	\$21.75	B
	4875H00R	8/31/2000	\$215.97	11/20/2002	(\$191.36)	\$24.61	B

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Customer's Name/Number	J.O. Invoice #	Date Billed	Amount Billed	Payment Date	Payment Amount	Balance Due	REASON Code
	4923I00R	9/30/2000	\$941.65	11/20/2002	(\$791.01)	\$150.64	B
	4927K00R	11/30/2000	\$1,380.03	11/20/2002	(\$1,240.47)	\$139.56	B
	5049G00R	7/31/2000	\$470.42	11/20/2002	(\$426.14)	\$44.28	B
	5082G00R	7/31/2000	\$803.19	11/20/2002	(\$685.16)	\$118.03	B
	5151L00R	12/31/2000	\$411.18	11/20/2002	(\$372.02)	\$39.16	B
	5156I01R	9/30/2001	\$690.76	11/20/2002	(\$625.24)	\$65.52	B
	5159L00R	12/31/2000	\$256.61	11/20/2002	(\$220.71)	\$35.90	B
	5161L00R	12/31/2000	\$333.69	11/20/2002	(\$285.49)	\$48.20	B
	5224B01R	2/28/2001	\$719.80	11/20/2002	(\$617.02)	\$102.78	B
	5228I01R	9/30/2001	\$534.02	11/20/2002	(\$456.27)	\$77.75	B
	5267G00R	7/31/2000	\$1,387.37	11/20/2002	(\$1,182.69)	\$204.68	B
	5294K01R	11/30/2001	\$1,622.48	11/20/2002	(\$1,403.61)	\$218.87	B
	5301B01R	2/28/2001	\$185.64	11/20/2002	(\$169.74)	\$15.90	B
	5305G00R	7/31/2000	\$394.02	11/20/2002	(\$353.76)	\$40.26	B
	6186D01R	4/30/2001	\$494.04	11/20/2002	(\$487.36)	\$6.68	B
	LANZO CONSTRUCTION				Sub-total	\$1,467.90	
LANZO LINING JB1091							
	5849L01R	12/31/2001	\$8,126.00	4/25/2002	(\$7,036.78)	\$1,089.22	B
	5929L01R	12/31/2001	\$2,034.43	4/25/2002	(\$1,755.74)	\$278.69	B
	6544A02R	1/31/2002	\$4,917.53	4/25/2002	(\$4,397.75)	\$519.78	B
	6552A02R	1/31/2002	\$313.96	4/25/2002	(\$282.64)	\$31.32	B
	LANZO LINING				Sub-total	\$1,919.01	
LUIS IRON WORKS JB5389							
	5957J01R	10/31/2001	\$1,040.29			\$1,040.29	B
	LUIS IRON WORKS				Sub-total	\$1,040.29	
LUMECO MANAGEMENT INC. JB1105							
	3970H98R	8/31/1998	\$703.55			\$703.55	A, C
	4030I98R	9/30/1998	\$623.64			\$623.64	A, C
	LUMECO MANAGEMENT INC.				Sub-total	\$1,327.19	
M. VILA & ASSOCIATES, INC. JB1293							
	5616D01R	4/30/2001	\$1,317.55	5/1/2003	(\$791.85)	\$525.70	B
	5656D01R	4/30/2001	\$601.42	5/1/2003	(\$361.45)	\$239.97	B
	5696L00R	12/31/2000	\$675.43	5/1/2003	(\$437.85)	\$237.58	B
	5721C01R	3/31/2001	\$827.23	5/1/2003	(\$497.17)	\$330.06	B
	5722C01R	3/31/2001	\$492.17	5/1/2003	(\$295.79)	\$196.38	B
	5743E01R	5/31/2001	\$427.30	5/1/2003	(\$256.81)	\$170.49	B
	5765C01R	3/31/2001	\$659.31	5/1/2003	(\$396.25)	\$263.06	B
	5780G01R	7/31/2001	\$261.07	5/1/2003	(\$156.90)	\$104.17	B

Customer's Name/Number	J.O. Invoice #	Date Billed	Amount Billed	Payment Date	Payment Amount	Balance Due	REASON Code
	5781C01R	3/31/2001	\$386.34	5/1/2003	(\$232.19)	\$154.15	B
	5796C01R	3/31/2001	\$569.76	5/1/2003	(\$342.43)	\$227.33	B
	5818E01R	5/31/2001	\$593.63	5/1/2003	(\$356.77)	\$236.86	B
	5822E01R	5/31/2001	\$689.78	5/1/2003	(\$414.56)	\$275.22	B
	5874F01R	6/30/2001	\$1,381.27	5/1/2003	(\$830.14)	\$551.13	B
	5980D01R	4/30/2001	\$1,394.42	5/1/2003	(\$838.05)	\$556.37	B
	6228H01R	8/31/2001	\$1,137.31	5/1/2003	(\$683.52)	\$453.79	B
	6438J01R	10/31/2001	\$663.08	5/1/2003	(\$398.51)	\$264.57	B
	7211H02R	8/31/2002	\$487.17	5/1/2003	(\$289.76)	\$197.41	B
			M. VILA & ASSOCIATES, INC.		Sub-total	\$4,984.24	
M.E.F. CONSTRUCTION, INC. JB1171							
	3616C98R	3/31/1998	\$660.53			\$660.53	A, C
	3618D98R	4/30/1998	\$1,068.79			\$1,068.79	A, C
	4060I99R	9/30/1999	\$323.44			\$323.44	A, C
	4163H99R	8/31/1999	\$1,001.28			\$1,001.28	D
	4449J99R	10/31/1999	\$358.29			\$358.29	A, C
			M.E.F. CONSTRUCTION, INC.		Sub-total	\$3,412.33	
MARANDOLA CONSTRUCTION JB1165							
	4618G00R	7/31/2000	\$374.76			\$374.76	D
	5014I00R	9/30/2000	\$387.44			\$387.44	D
	5503C01R	3/31/2001	\$207.58			\$207.58	D
			MARANDOLA CONSTRUCTION		Sub-total	\$969.78	
MARSHALL'S TREE & WRECKING SVC JB1172							
	5002I00R	9/30/2000	\$612.29			\$612.29	A, C
			MARSHALL'S TREE & WRECKING SVC		Sub-total	\$612.29	
MASHAN CONTRACTORS INC. JB5709							
	6600L01R	12/31/2001	\$610.35			\$610.35	B
			MASHAN CONTRACTORS INC.		Sub-total	\$610.35	
MCM ENGINEERS & CONTRACTORS JB1108							
	7884G03R	7/31/2003	\$7,043.72			\$7,043.72	B
			MCM ENGINEERS & CONTRACTORS		Sub-total	\$7,043.72	
MEARS GROUP INC. JB5711							
	7055F02R	6/30/2002	\$1,214.30			\$1,214.30	B
			MEARS GROUP INC.		Sub-total	\$1,214.30	
MEGATRAN, INC. JB1170							

Customer's Name/Number	J.O. Invoice #	Date Billed	Amount Billed	Payment Date	Payment Amount	Balance Due	REASON Code
	4157H99R	8/31/1999	\$1,001.67			\$1,001.67	A, C
	4402B01R	2/28/2001	\$688.90			\$688.90	B
	5135J02R	10/31/2002	\$232.23			\$232.23	B
			MEGATRAN, INC.		Sub-total	\$1,922.80	
METRIC ENGINEERING CO. JB1184							
	5227B01R	2/28/2001	\$9,057.45	5/3/2003	(\$7,245.00)	\$1,812.45	B
			METRIC ENGINEERING CO.		Sub-total	\$1,812.45	
MIAMI-DADE COUNTY PUBLIC WORKS JB0529							
	4957I00R	9/30/2000	\$1,105.90			\$1,105.90	B
	4997I00R	3/31/2001	\$2,111.60			\$2,111.60	B
			MIAMI-DADE COUNTY PUBLIC WORKS		Sub-total	\$3,217.50	
MIAMI-DADE TEAM METRO JB5715							
	5916B03R	2/28/2003	\$1,530.34			\$1,530.34	B
			MIAMI-DADE TEAM METRO		Sub-total	\$1,530.34	
MPG & CO. INC. JB1107							
	2835D97R	4/30/1997	\$2,200.28			\$2,200.28	A, C
			MPG & CO. INC.		Sub-total	\$2,200.28	
MUELLER CONTRACTORS JB1280							
	5878E01R	5/31/2001	\$1,196.64			\$1,196.64	B
			MUELLER CONTRACTORS		Sub-total	\$1,196.64	
NORTHSTAR COMMUNICATIONS JB6007							
	6080I01R	9/30/2001	\$3,079.75			\$3,079.75	B
			NORTHSTAR COMMUNICATIONS		Sub-total	\$3,079.75	
OLIVERS POOL JB1330							
	3380I97R	9/30/1997	\$540.97			\$540.97	A, C
			OLIVERS POOL		Sub-total	\$540.97	
PETRO HYDRO INC. JB1389							
	4685G00R	7/31/2000	\$986.43			\$986.43	A, C
			PETRO HYDRO INC.		Sub-total	\$986.43	
PIPELINE DIRECTIONAL SERVICE JB1395							
	4926I00R	9/30/2000	\$664.08			\$664.08	A, C
			PIPELINE DIRECTIONAL SERVICE		Sub-total	\$664.08	

Customer's Name/Number	J.O. Invoice #	Date Billed	Amount Billed	Payment Date	Payment Amount	Balance Due	REASON Code
PORTUGAL DRAIN & PAVING JB1430							
	4351100R	9/30/2000	\$3,760.64			\$3,760.64	A, C
			PORTUGAL DRAIN & PAVING		Sub-total	\$3,760.64	
RELIABLE UTILITIES JB1574							
	4939H00R	8/31/2000	\$990.40			\$990.40	D
			RELIABLE UTILITIES		Sub-total	\$990.40	
REPOR BROTHERS INC. JB1577							
	4670G00R	7/31/2000	\$485.29			\$485.29	A, C
	4924H00R	8/31/2000	\$1,083.75			\$1,083.75	A, C
	4992I00R	9/30/2000	\$1,314.56			\$1,314.56	A, C
			REPOR BROTHERS INC.		Sub-total	\$2,883.60	
RIC-MAN INTERNATIONAL JB1590							
	4650I00R	9/30/2000	\$1,145.11	1/8/2002	(\$572.56)	\$572.55	B
	5510D01R	4/30/2001	\$653.74	1/8/2002	(\$326.87)	\$326.87	B
			RIC-MAN INTERNATIONAL		Sub-total	\$899.42	
ROCKWELL GENERAL CONST. CORP. JB1595							
	5564D01R	4/30/2001	\$7,704.15			\$7,704.15	B
			ROCKWELL GENERAL CONST. CORP.		Sub-total	\$7,704.15	
SHASA CONSTRUCTION JB7549							
	6894D02R	4/30/2002	\$671.80			\$671.80	B
			SHASA CONSTRUCTION		Sub-total	\$671.80	
SOUTH ATLANTIC CABLE CO. INC. JB1758							
	5629D01R	4/30/2001	\$800.73			\$800.73	B
			SOUTH ATLANTIC CABLE CO. INC.		Sub-total	\$800.73	
SOUTHEASTERN ENG. CONT., INC. JB1760							
	6405D02R	4/30/2002	\$2,643.98	6/16/2003	(\$2,142.12)	\$501.86	B
			SOUTHEASTERN ENG. CONT., INC.		Sub-total	\$501.86	
SOVEREIGN CONST. JB1775							
	4061I99R	9/30/1999	\$304.80			\$304.80	D
	4194C00R	3/31/2000	\$89.77			\$89.77	D
	4303C00R	3/31/2000	\$512.51			\$512.51	D
	4353J99R	10/31/1999	\$252.71			\$252.71	D

Customer's Name/Number	J.O. Invoice #	Date Billed	Amount Billed	Payment Date	Payment Amount	Balance Due	REASON Code
			SOVEREIGN CONST.		Sub-total	\$1,159.79	
TCI OF FLORIDA, INC. JB1795							
	4554COOR	3/31/2000	\$724.39			\$724.39	B
			TCI OF FLORIDA, INC.		Sub-total	\$724.39	
TECO GAS CO. JB7855							
	7026J02R	10/31/2002	\$1,722.50			\$1,722.50	B
			TECO GAS CO.		Sub-total	\$1,722.50	
TORRES FENCING CO. JB1799							
	3461F98R	6/30/1998	\$18,641.02			\$18,641.02	A, C
			TORRES FENCING CO.		Sub-total	\$18,641.02	
TRAFFIC CONTROL DEVICES JB1798							
	4559G00R	7/31/2000	\$300.35			\$300.35	A, C
	4699G00R	7/31/2000	\$552.33			\$552.33	A, C
	4774H00R	8/31/2000	\$2,193.37			\$2,193.37	A, C
	4876G00R	7/31/2000	\$385.56			\$385.56	B
	5003I00R	9/30/2000	\$621.37			\$621.37	B
			TRAFFIC CONTROL DEVICES		Sub-total	\$4,052.98	
UNDER POWER CORP. JB1855							
	4854H00R	8/31/2000	\$1,926.73			\$1,926.73	B
			UNDER POWER CORP.		Sub-total	\$1,926.73	
UNDERGROUND SPECIALISTS JB1845							
	5826D01R	4/30/2001	\$465.61			\$465.61	B
	6983F02R	6/30/2002	\$536.11			\$536.11	A, C
			UNDERGROUND SPECIALISTS		Sub-total	\$1,001.72	
UTILITY DIRECTIONAL DRILLING JB1860							
	3920I98R	9/30/1998	\$636.24			\$636.24	A, C
	3984H99R	8/31/1999	\$2,121.37			\$2,121.37	A, C
			UTILITY DIRECTIONAL DRILLING		Sub-total	\$2,757.61	
UTILITY MASTERS INC. JB8160							
	6231H01R	8/31/2001	\$935.30			\$935.30	B
			UTILITY MASTERS INC.		Sub-total	\$935.30	
UTILITY REPLACEMENT JB1864							

Customer's Name/Number	J.O. Invoice #	Date Billed	Amount Billed	Payment Date	Payment Amount	Balance Due	REASON Code
	5382J00R	10/31/2000	\$14,318.04			\$14,318.04	A, C
			UTILITY REPLACEMENT		Sub-total	\$14,318.04	
UTILX CORP. JB1859							
	2834D97R	4/30/1997	\$9,127.12			\$9,127.12	A, C
	4453G99R	7/31/1999	\$2,348.79			\$2,348.79	A, C
	4724D00R	4/30/2000	\$522.05			\$522.05	A, C
	5295C01R	3/31/2001	\$1,904.50			\$1,904.50	B
	5636D01R	4/30/2001	\$1,871.50			\$1,871.50	B
			UTILX CORP.		Sub-total	\$15,773.96	
SCHEDULE I Total Amount Recommended for Write-Off						\$250,840.18	

SCHEDULE II

JOB ORDERS BILLED AND REFERRED FOR LEGAL ACTION

RECOMMENDED FOR WRITE-OFF - \$500 AND OVER

ACCOUNT #143-202-01-000

Customer's Name/Number	J.O. Invoice #	Date Billed	Amount Billed	Payment Date	Payment Amount	Balance Due	REASON Code
BELLSOUTH JB0070	5262K01R	11/30/2001	\$45,356.98			\$45,356.98	B
			BELLSOUTH		Sub-total	\$45,356.98	
CHURCH & TOWER JB0360	1329E95R	5/31/1995	\$37.56			\$37.56	A, C
	1330L94R	12/31/1994	\$704.61			\$704.61	A, C
	1534H95R	8/31/1995	\$904.90			\$904.90	A, C
	1602C95R	3/31/1995	\$680.06			\$680.06	A, C
	1798K95R	11/30/1995	\$23.74			\$23.74	A, C
	2053A96R	1/31/1996	\$16.75			\$16.75	A, C
	2145D96R	4/30/1996	\$508.03			\$508.03	A, C
	2164D96R	4/30/1996	\$240.53			\$240.53	A, C
	2191B96R	2/29/1996	\$724.28			\$724.28	A, C
	2199G96R	7/31/1996	\$413.27			\$413.27	A, C
	2281F96R	6/30/1996	\$411.04			\$411.04	A, C
	3175F97R	6/30/1997	\$398.46			\$398.46	A, C
	3468L97R	12/31/1997	\$302.56			\$302.56	A, C
	3474A98R	1/31/1998	\$797.94			\$797.94	A, C
	775A95R	1/31/1995	\$182.30			\$182.30	A, C
			CHURCH & TOWER		Sub-total	\$6,346.03	
DEMOYA GROUP JB0585	2451J96R	10/31/1996	\$488.42	4/26/2001	(\$322.65)	\$165.77	B
	2579K96R	11/30/1996	\$373.65	4/26/2001	(\$246.83)	\$126.82	B
	2605K96R	11/30/1996	\$1,792.43	4/26/2001	(\$1,184.07)	\$608.36	B
	2625C97R	3/31/1997	\$527.27	4/24/2003	(\$348.31)	\$178.96	B
	2778F97R	6/30/1997	\$251.89	4/24/2003	(\$166.39)	\$85.50	B
	3003D97R	4/30/1997	\$1,540.66	4/24/2003	(\$1,017.76)	\$522.90	B
	3017E97R	5/31/1997	\$633.22	4/24/2003	(\$418.29)	\$214.93	B
	3035E97R	5/31/1997	\$317.47	4/24/2003	(\$209.72)	\$107.75	B
	3064E97R	5/31/1997	\$513.05	4/24/2003	(\$338.92)	\$174.13	B
	3105E97R	5/31/1997	\$1,043.87	4/24/2003	(\$689.58)	\$354.29	B
	3117G97R	7/31/1997	\$1,191.83	4/24/2003	(\$787.32)	\$404.51	B
	3118G97R	7/31/1997	\$293.85	4/24/2003	(\$194.11)	\$99.74	B
	3122G97R	7/31/1997	\$776.99	4/24/2003	(\$513.28)	\$263.71	B
	3123G97R	7/31/1997	\$292.54	4/24/2003	(\$193.25)	\$99.29	B

Customer's Name/Number	J.O. Invoice #	Date Billed	Amount Billed	Payment Date	Payment Amount	Balance Due	REASON Code
	3124G97R	7/31/1997	\$479.58	4/24/2003	(\$316.81)	\$162.77	B
	3127G97R	7/31/1997	\$323.59	4/24/2003	(\$213.76)	\$109.83	B
	3128H97R	8/31/1997	\$385.67	4/24/2003	(\$254.77)	\$130.90	B
	3129H97R	8/31/1997	\$710.57	4/24/2003	(\$469.40)	\$241.17	B
	3129H97R	8/31/1997	\$710.57	4/24/2003	(\$469.40)	\$241.17	B
	3130H97R	8/31/1997	\$538.25	4/24/2003	(\$355.57)	\$182.68	B
	3169E97R	5/31/1997	\$1,178.06	4/24/2003	(\$778.23)	\$399.83	B
	3170H97R	8/31/1997	\$220.58	4/24/2003	(\$145.71)	\$74.87	B
	3219F97R	6/30/1997	\$1,412.82	4/24/2003	(\$933.31)	\$479.51	B
	3220G97R	7/31/1997	\$1,834.99	4/24/2003	(\$1,212.19)	\$622.80	B
	3231F97R	6/30/1997	\$3,665.44	4/24/2003	(\$2,421.39)	\$1,244.05	B
	3235F97R	6/30/1997	\$233.62	4/24/2003	(\$154.33)	\$79.29	B
	3250G97R	7/31/1997	\$1,585.81	4/24/2003	(\$1,047.59)	\$538.22	B
	3252G97R	7/31/1997	\$709.67	4/24/2003	(\$468.81)	\$240.86	B
	3254G97R	7/31/1997	\$5,428.72	4/24/2003	(\$3,586.21)	\$1,842.51	B
	3259B98R	2/28/1998	\$999.90	4/24/2003	(\$660.53)	\$339.37	B
	3302G97R	7/31/1997	\$3,733.94	4/24/2003	(\$2,466.64)	\$1,267.30	B
	3312H97R	8/31/1997	\$1,665.19	4/24/2003	(\$1,100.02)	\$565.17	B
	3313H97R	8/31/1997	\$266.42	4/24/2003	(\$176.00)	\$90.42	B
	3314H97R	8/31/1997	\$326.73	4/24/2003	(\$215.84)	\$110.89	B
	3316H97R	8/31/1997	\$1,017.59	4/24/2003	(\$672.22)	\$345.37	B
	3318I97R	9/30/1997	\$2,771.95	4/24/2003	(\$1,831.15)	\$940.80	B
	3339C98R	3/31/1998	\$444.67	4/24/2003	(\$293.75)	\$150.92	B
	3378I97R	9/30/1997	\$407.45	4/24/2003	(\$269.16)	\$138.29	B
	3384A98R	1/31/1998	\$415.53	4/24/2003	(\$274.50)	\$141.03	B
	3470C98R	3/31/1998	\$466.30	4/24/2003	(\$308.04)	\$158.26	B
	3493B98R	2/28/1998	\$489.92	4/24/2003	(\$323.64)	\$166.28	B
			DEMOYA GROUP		Sub-total	\$14,411.22	

FLORIDA POWER & LIGHT CO.
JB0730

2842D97R	4/30/1997	\$932.07			\$932.07	A, C
			FLORIDA POWER & LIGHT CO.	Sub-total	\$932.07	

FOUNTAIN ENGINEERING, INC.
JB0780

4763A01R	1/31/2001	\$659.86	11/27/2001	(\$428.91)	\$230.95	B
4766B01R	2/28/2001	\$376.65	11/27/2001	(\$244.82)	\$131.83	B
4786A01R	1/31/2001	\$321.53	11/27/2001	(\$208.99)	\$112.54	B
4842H00R	8/31/2000	\$266.89	11/27/2001	(\$173.48)	\$93.41	B
4861H00R	8/31/2000	\$379.87	11/27/2001	(\$246.92)	\$132.95	B
4886G00R	7/31/2000	\$416.43	11/27/2001	(\$270.68)	\$145.75	B
4922H00R	8/31/2000	\$1,024.70	11/27/2001	(\$666.06)	\$358.64	B

Customer's	J.O.	Date	Amount	Payment	Payment	Balance	REASON
<u>Name/Number</u>	<u>Invoice #</u>	<u>Billed</u>	<u>Billed</u>	<u>Date</u>	<u>Amount</u>	<u>Due</u>	<u>Code</u>

5032J00R	10/31/2000	\$3,122.76	11/27/2001	(\$2,029.79)	\$1,092.97	B
5035H00R	8/31/2000	\$735.82	11/27/2001	(\$478.28)	\$257.54	B
5039H00R	8/31/2000	\$284.04	11/27/2001	(\$184.63)	\$99.41	B
5065J00R	10/31/2000	\$913.01	11/27/2001	(\$593.46)	\$319.55	B
5083C01R	3/31/2001	\$2,250.67	11/27/2001	(\$1,462.94)	\$787.73	B
5107K00R	11/30/2000	\$1,273.17	11/27/2001	(\$827.56)	\$445.61	B
5108F01R	6/30/2001	\$1,675.85	11/27/2001	(\$1,089.30)	\$586.55	B
5121G01R	7/31/2001	\$1,183.88	11/27/2001	(\$769.52)	\$414.36	B
5126K00R	11/30/2000	\$2,280.60	11/27/2001	(\$1,482.39)	\$798.21	B
5137L00R	12/31/2000	\$542.44	11/27/2001	(\$352.59)	\$189.85	B
5149A01R	1/31/2001	\$2,207.45	11/27/2001	(\$1,434.84)	\$772.61	B
5150A01R	1/31/2001	\$1,587.58	11/27/2001	(\$1,031.93)	\$555.65	B
5153A01R	1/31/2001	\$904.39	12/31/2001	(\$587.85)	\$316.54	B
5164E01R	5/31/2001	\$1,030.63	12/31/2001	(\$669.91)	\$360.72	B
5190L00R	12/31/2000	\$1,206.10	12/31/2001	(\$783.97)	\$422.13	B
5203A01R	1/31/2001	\$1,354.68	12/31/2001	(\$880.54)	\$474.14	B
5209B01R	2/28/2001	\$524.26	12/31/2001	(\$340.77)	\$183.49	B
5211C01R	3/31/2001	\$1,421.76	12/31/2001	(\$924.14)	\$497.62	B
5236B01R	2/28/2001	\$1,014.37	12/31/2001	(\$659.34)	\$355.03	B
5252B01R	2/28/2001	\$635.67	12/31/2001	(\$413.19)	\$222.48	B
5253B01R	2/28/2001	\$589.53	12/31/2001	(\$383.19)	\$206.34	B
5266B01R	2/28/2001	\$1,032.08	12/31/2001	(\$670.85)	\$361.23	B
5290B01R	2/28/2001	\$1,004.47	12/31/2001	(\$652.91)	\$351.56	B
5292C01R	3/31/2001	\$1,322.95	12/31/2001	(\$859.92)	\$463.03	B
5298A01R	1/31/2001	\$161.33	12/31/2001	(\$104.86)	\$56.47	B
5350B01R	2/28/2001	\$939.75	12/31/2001	(\$610.84)	\$328.91	B
5351D01R	4/30/2001	\$166.05	12/31/2001	(\$107.93)	\$58.12	B
5356B01R	2/28/2001	\$789.03	12/31/2001	(\$512.87)	\$276.16	B
5357B01R	2/28/2001	\$1,013.23	12/31/2001	(\$658.60)	\$354.63	B
5367B01RR	2/28/2001	\$192.32	12/31/2001	(\$125.01)	\$67.31	B
5402C01R	3/31/2001	\$229.27	12/31/2001	(\$149.02)	\$80.25	B
5407C01R	3/31/2001	\$725.20	12/31/2001	(\$471.38)	\$253.82	B
5418C01R	3/31/2001	\$354.88	12/31/2001	(\$230.67)	\$124.21	B
5606D01R	4/30/2001	\$899.96	12/31/2001	(\$584.97)	\$314.99	B
5846D01R	4/30/2001	\$737.92	12/31/2001	(\$479.65)	\$258.27	B
5928C01R	3/31/2001	\$424.94	12/31/2001	(\$276.21)	\$148.73	B

FOUNTAIN ENGINEERING, INC.

Sub-total

\$14,062.29

HAHN CONSTRUCTION
JB0843

4451A01R	1/31/2001	\$1,574.84			\$1,574.84	D
4871J00R	10/31/2000	\$1,792.54			\$1,792.54	D
4877H00R	8/31/2000	\$853.96			\$853.96	D

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Customer's Name/Number	J.O. Invoice #	Date Billed	Amount Billed	Payment Date	Payment Amount	Balance Due	REASON Code
	4973HOOR	8/31/2000	\$531.65			\$531.65	B
			HAHN CONSTRUCTION		Sub-total	\$4,752.99	
HARD J CONSTRUCTION JB0871							
	2622K96R	11/30/1996	\$874.98	6/22/2001	(\$612.49)	\$262.49	A, C
	2814B97R	2/28/1997	\$1,570.19	6/22/2001	(\$1,099.13)	\$471.06	A, C
	4032F99R	6/30/1999	\$2,109.22	6/22/2001	(\$1,476.45)	\$632.77	B
	4229G99R	7/31/1999	\$411.14	6/22/2001	(\$287.80)	\$123.34	B
	4789A01R	1/31/2001	\$756.95			\$756.95	A, C
	4981IOOR	9/30/2000	\$1,450.55	6/22/2001	(\$1,015.39)	\$435.16	B
			HARD J CONSTRUCTION		Sub-total	\$2,681.77	
HORIZON DIRECTIONAL BORING JB0931							
	4594I99R	9/30/1999	\$288,843.24	2/26/2001	(\$200,000.00)	\$88,843.24	B
			HORIZON DIRECTIONAL BORING		Sub-total	\$88,843.24	
HYPOWER, INC. JB0935							
	2331E96R	5/31/1996	\$245.37			\$245.37	A, C
	2357E96R	5/31/1996	\$938.03			\$938.03	A, C
	2385H96R	8/31/1996	\$238.73			\$238.73	A, C
	2516I96R	9/30/1996	\$2,637.76			\$2,637.76	A, C
	2714L96R	12/31/1996	\$914.71	10/27/2000	(\$700.00)	\$214.71	A, C
	2735L96R	12/31/1996	\$1,097.53			\$1,097.53	A, C
			HYPOWER, INC.		Sub-total	\$5,372.13	
MARIN & MARIN INC. JB5704							
	5742IO1R	9/30/2001	\$2,715,974.60	9/30/2001	(\$2,150,000.00)	\$565,974.60	B
			MARIN & MARIN INC.		Sub-total	\$565,974.60	
MASTEC JB1164							
	4511FOOR	6/30/2000	\$479.24			\$479.24	A, C
	4617A01R	1/31/2001	\$1,563.24			\$1,563.24	A, C
	4620E00R	5/31/2000	\$1,565.40			\$1,565.40	A, C
	4638E00R	5/31/2000	\$1,206.20			\$1,206.20	A, C
	4655E00R	5/31/2000	\$1,203.58			\$1,203.58	A, C
	4672E00R	5/31/2000	\$5,348.14			\$5,348.14	A, C
	4688G00R	7/31/2000	\$650.47			\$650.47	A, C
	4704J00R	10/31/2000	\$1,768.07			\$1,768.07	A, C
	4717J00R	10/31/2000	\$729.98			\$729.98	A, C
	4721FOOR	6/30/2000	\$26,820.59			\$26,820.59	A, C
	4732G00R	7/31/2000	\$1,006.35			\$1,006.35	A, C

Customer's Name/Number	J.O. Invoice #	Date Billed	Amount Billed	Payment Date	Payment Amount	Balance Due	REASON Code
	4735FOOR	6/30/2000	\$146.55			\$146.55	A, C
	4739E0OR	5/31/2000	\$349.40			\$349.40	A, C
	4757G0OR	7/31/2000	\$325.85			\$325.85	A, C
	4760FOOR	6/30/2000	\$937.62			\$937.62	A, C
	4762B01R	2/28/2001	\$1,014.42			\$1,014.42	A, C
	4765H0OR	8/31/2000	\$1,020.81			\$1,020.81	A, C
	4777E0OR	5/31/2000	\$568.38			\$568.38	A, C
	4791E0OR	5/31/2000	\$853.84			\$853.84	A, C
	4793E0OR	5/31/2000	\$1,014.02	6/27/2000	(\$877.96)	\$136.06	A, C
	4816J0OR	10/31/2000	\$2,387.08			\$2,387.08	A, C
	4817J0OR	10/31/2000	\$686.71			\$686.71	A, C
	4818E0OR	5/31/2000	\$794.26			\$794.26	A, C
	4821E0OR	5/31/2000	\$1,031.96			\$1,031.96	A, C
	4822C02R	3/31/2002	\$349.99			\$349.99	A, C
	4838E0OR	5/31/2000	\$209.36			\$209.36	A, C
	4840E0OR	5/31/2000	\$617.49			\$617.49	A, C
	4843E0OR	5/31/2000	\$650.18			\$650.18	A, C
	4847E0OR	5/31/2000	\$354.94			\$354.94	A, C
	4855E0OR	5/31/2000	\$1,048.47			\$1,048.47	A, C
	4860E0OR	5/31/2000	\$1,275.98			\$1,275.98	A, C
	4869H0OR	8/31/2000	\$1,117.61			\$1,117.61	A, C
	4872E0OR	5/31/2000	\$971.16			\$971.16	A, C
	4873E0OR	5/31/2000	\$488.73			\$488.73	A, C
	4892E0OR	5/31/2000	\$963.90			\$963.90	A, C
	4894E0OR	5/31/2000	\$530.25			\$530.25	A, C
	4921FOOR	6/30/2000	\$1,361.12			\$1,361.12	A, C
	4925FOOR	6/30/2000	\$1,120.06			\$1,120.06	A, C
	4928I0OR	9/30/2000	\$2,312.66			\$2,312.66	A, C
	4930J0OR	10/31/2000	\$1,538.84			\$1,538.84	A, C
	4936J0OR	10/31/2000	\$1,220.43			\$1,220.43	A, C
	4937E0OR	5/31/2000	\$1,240.43			\$1,240.43	A, C
	4938D0OR	4/30/2000	\$219.90	6/27/2000	(\$190.40)	\$29.50	A, C
	4942E0OR	5/31/2000	\$495.59			\$495.59	A, C
	4944E0OR	5/31/2000	\$498.01			\$498.01	A, C
	4954E0OR	5/31/2000	\$625.62			\$625.62	A, C
	4955J0OR	10/31/2000	\$656.24			\$656.24	A, C
	4966E0OR	5/31/2000	\$606.69			\$606.69	A, C
	4967J0OR	10/31/2000	\$1,059.41			\$1,059.41	A, C
	4991J0OR	10/31/2000	\$22,241.89			\$22,241.89	A, C
	4996E0OR	5/31/2000	\$881.58			\$881.58	A, C
	5005J0OR	10/31/2000	\$1,111.50			\$1,111.50	A, C
	5008I0OR	9/30/2000	\$1,034.27			\$1,034.27	A, C

Customer's Name/Number	J.O. Invoice #	Date Billed	Amount Billed	Payment Date	Payment Amount	Balance Due	REASON Code
	5012D00R	4/30/2000	\$664.95			\$664.95	A, C
	5042J00R	10/31/2000	\$6,119.34			\$6,119.34	A, C
	5043E00R	5/31/2000	\$969.38			\$969.38	A, C
	5302J00R	10/31/2000	\$1,314.07			\$1,314.07	A, C
	5416A01R	1/31/2001	\$318.67			\$318.67	A, C
	5417B01R	2/28/2001	\$330.78			\$330.78	A, C
	7718G03R	7/31/2003	\$2,178.62			\$2,178.62	B
			MASTEC		Sub-total	\$111,101.91	
RUSSELL ENGINEERING, INC. JB1601							
	4356A00R	1/31/2000	\$228.57			\$228.57	A, C
	4479G99R	7/31/1999	\$640.70			\$640.70	A, C
	4596A01R	1/31/2001	\$521.10			\$521.10	A, C
	4669G00R	7/31/2000	\$435.66			\$435.66	A, C
	4771F00R	6/30/2000	\$25,104.49			\$25,104.49	A, C
	4885G00R	7/31/2000	\$632.89			\$632.89	A, C
	5017I00R	9/30/2000	\$385.53			\$385.53	A, C
			RUSSELL ENGINEERING, INC.		Sub-total	\$27,948.94	
SIR ELECTRIC INC. JB1732							
	3951I99R	9/30/1999	\$172,838.61	6/28/2001	(\$50,000.00)	\$122,838.61	B
			SIR ELECTRIC INC.		Sub-total	\$122,838.61	
TRANSPORTATION SAFETY CONT I JB1805							
	3041E97R	5/31/1997	\$754.53			\$754.53	A, C
	3051E97R	5/31/1997	\$449.45			\$449.45	A, C
	3065E97R	5/31/1997	\$552.54			\$552.54	A, C
	3071G97R	7/31/1997	\$316.19			\$316.19	A, C
			TRANSPORTATION SAFETY CONT INC		Sub-total	\$2,072.71	
UNDER POWER CORP. JB1855							
	3835F98R	6/30/1998	\$345.65			\$345.65	A, C
	3897H98R	8/31/1998	\$644.29			\$644.29	A, C
	3916H98R	8/31/1998	\$666.84			\$666.84	A, C
	3928D99R	4/30/1999	\$983.12			\$983.12	A, C
	3981B99R	2/28/1999	\$679.41			\$679.41	A, C
	4189I99R	9/30/1999	\$500.15			\$500.15	A, C
	4480C00R	3/31/2000	\$358.95			\$358.95	A, C
	4607J99R	10/31/1999	\$1,230.37			\$1,230.37	A, C
	4792G00R	7/31/2000	\$908.86			\$908.86	A, C
	4969I00R	9/30/2000	\$545.61			\$545.61	A, C

Customer's Name/Number	J.O. Invoice #	Date Billed	Amount Billed	Payment Date	Payment Amount	Balance Due	REASON Code
	4980I00R	9/30/2000	\$1,136.23			\$1,136.23	A, C
	5483E01R	5/31/2001	\$930.23			\$930.23	B
	5484A01R	1/31/2001	\$1,164.96			\$1,164.96	A, C
	6255H01R	8/31/2001	\$932.97			\$932.97	B
			UNDER POWER CORP.		Sub-total	\$11,027.64	
URBAN ORGANIZATION, INC. JB1857	3274K97R	11/30/1997	\$206,408.81			\$206,408.81	B, D
			URBAN ORGANIZATION, INC.		Sub-total	\$206,408.81	
UTILITY REPLACEMENT CO. JB1847	4856E00R	5/31/2000	\$417,518.81			\$417,518.81	A, C
			UTILITY REPLACEMENT CO.		Sub-total	\$490,018.81	
SCHEDULE II Total Amount Recommended for Write-Off						<u>\$1,647,650.75</u>	

SCHEDULE III

SEPTIC TANK DISPOSAL ACCOUNTS BILLED
AND REFERRED FOR LEGAL ACTION
RECOMMENDED FOR WRITE-OFF - \$500 AND OVER
ACCOUNT #143-003-21-000

<u>Customer</u> <u>Name</u>	<u>Customer</u> <u>Number</u>	<u>Date(s)</u> <u>Billed</u>	<u>Amount</u>
Ace Septic Inc.	SEP334	02/96	<u>\$2,534.00*</u>
Schedule III Total Amount Recommended for Write-Off			\$2,534.00 =====

* Septic Disposal customer account closed for non-payment of the outstanding amount, with no additional activity on the account. Several attempts have been made to collect this outstanding amount to no avail.

SCHEDULE IV
HIGHSTRENGTH SEWER SURCHARGE ACCOUNTS BILLED AND OUTSTANDING
RECOMMENDED FOR WRITE-OFF - \$500 AND OVER
ACCOUNT #143-026-21-000

<u>Customer</u> <u>Name</u>	<u>Customer</u> <u>Number</u>	<u>Date</u> <u>Billed</u>	<u>Amount</u>
Beverage Cannery, Inc.	HSS030	09/30/00	\$498,867.90*
Edwards Paper Company	HSS077	07/31/00	\$40,918.11**
Schedule IV Total Amount Recommended for Write-Off			<u>\$539,786.01</u> =====

* High Strength Sewer Surcharge account closed due to bankruptcy case, claim number 00-11234, and business entity is no longer in existence.

** High Strength Sewer Surcharge account closed due to bankruptcy case, claim number 00-14735, and business entity is no longer in existence.

SCHEDULE V
OTHER ACCOUNTS RECEIVABLE ACCOUNTS BILLED AND OUTSTANDING
RECOMMENDED FOR WRITE-OFF - \$500 AND OVER
ACCOUNT #143-009-01-000

<u>Customer</u> <u>Name</u>	<u>Date</u> <u>Billed</u>	<u>Amount</u>
Wiremaster	07/31/95	\$2,443.19*
Callies	09/30/95	\$3,113.78*
Mandel	05/31/97	\$561.41*
Schedule V Total Amount Recommended for Write-Off		<u>\$6,118.38</u> =====

*Several attempts have been made to collect these outstanding amounts to no avail.